Proposed Unincorporated King County Budget and Annexation Strategy

Proposed Unincorporated Area Budget and Annexation Strategy

Introduction and Overview

The Executive is proposing a three-year initiative to promote annexation, premised on the need for a collaborative process that recognizes the fiscal impacts to cities of annexing largely residential areas. Described below is the policy basis for this initiative, the details of the initiative, and the related calculation of local and regional revenues and expenditures. The Budget Advisory Task Force agreed that the County suffers from a system of service priorities that has led to a misalignment of revenues and expenditures, concluding: "[w]hile some rural service subsidy is necessary and appropriate under growth management principles, the Task Force believes that acting to address the urban subsidy may be the single most important step the County can take to address its fiscal challenges."

The new initiative to promote the annexation to cities of remaining urban unincorporated areas of King County is largely consistent with the strategy outlined by the Budget Advisory Task Force. It will help accomplish a major tenet of the region's growth management vision that has been in place for more than 10 years. This initiative is also critical to securing long-term budget stability to the County's Current Expense (CX) Fund. Over time, the County can better provide regional and rural services—its long-term governmental role---by securing the appropriate transfer to cities of local urban service responsibility.

The present general government operations of the County are not sustainable. Each year in the future will see reductions in all general County service levels—regional, rural and urban local services.

Completing annexation of the remaining urban areas to cities will transfer most of the County's local service responsibilities to cities, a transition that is supported by both state law and regional policies. The timing of annexations is under the control of neither the cities nor the County. A successful annexation initiative depends on establishing a positive collaboration and dialogue between three interest groups: residents, the County, and cities.

The annexation initiative described here will also require new discipline in tracking County revenues and expenditures. As territories annex to cities, there is a direct and measurable loss of revenue to the County that must be reflected in County budget reductions. Planning for annexation will require the County to re-assess the priorities and policies around many of its local service functions.

Finally, the size of the urban subsidy depends on assumptions made about revenue and expenditure allocation. On this, there have and will continue to be disagreements. What is most important, however, is to identify ways to make annexations succeed in the remaining urban unincorporated areas, and to pursue those steps to success while simultaneously working to stabilize the CX budget.

King County's Growth Management Vision

In 1990, the Washington State Legislature passed the Growth Management Act, which requires counties and cities to plan for population growth. In 1992, King County adopted and a majority of the cities ratified a 20-year vision statement and related policies, expressed as a set of "Countywide Planning Policies" (CPPs). The vision expressed in these policies is clear – the County should be the regional service provider and the provider of local services to the rural area, while cities and special districts are the most appropriate providers of local urban services. The CPPs established an Urban Growth Boundary. With a few exceptions, the area to the west of the Boundary is designated as the urban area and the area to the east of the Boundary is considered the rural area. All major commercial and industrial development is restricted to the urban area. Urban service levels are proposed to be higher than rural service levels.

- **Early Success, but Progress Slowing**

Implementation of the growth management vision in King County had early significant successes. As late as 1989, more than 40% of King County's population resided in the unincorporated area. In 1989 new cities began to incorporate; major commercial development areas were also annexed to cities. From 1989 through 1999, ten new cities incorporated and 323,800 unincorporated residents became city residents. The percentage of County residents living outside cities was nearly cut in half: by 2000, only 21% of the County population lived outside cities. In the last few years, however, the pace of annexation has slowed dramatically. From 2000 through April 2003 only 7,600 residents annexed to cities.

The 2003 King County Annual Growth Report estimates that 351,843 people still live in unincorporated King County, including some 216,000 residents in urban unincorporated King County. The current unincorporated urban area consists of large residential areas and small pockets of commercial retail development that generate limited amounts of sales tax revenue. The remaining urban unincorporated area is a series of geographically isolated islands surrounded by cities or bordering the rural area.

- **Fiscal Challenge of Serving Remaining Urban Unincorporated Areas**

While this geographically scattered urban area is a challenge for the County to serve efficiently, cities contemplating annexation recognize that in most cases, taxes generated in residential areas will not fully support the cost of urban local services. Cities typically subsidize their existing residential neighborhoods from revenues generated in commercial "downtown" areas. Annexing and adding more residential areas thus typically increases the pressure on city budgets. If annexation is looked at solely as a financial proposition for a single city, the decision will almost always be to reject annexation. As a larger policy proposition however, the region as a whole has concluded through adoption of the Countywide Planning Policies that optimal delivery of governmental services requires annexation—to achieve the region's land use vision and secure the most efficient and effective regional and local service delivery. Thus, a key challenge of an annexation strategy is to find ways to bridge the gap between immediate city fiscal pressures and long-term regional policy goals.

- **A Closer Look at the Urban Unincorporated Area**

This year's King County Annual Growth Report assesses the remaining urban unincorporated area by major geographic areas. The demographics, revenues, and service providers for each of the ten largest remaining unincorporated urban islands are separately described. Eight of these areas have been identified in city comprehensive plan as areas for future annexation (so called "Potential Annexation Areas," or PAAs). Two of these areas, North Highline/White Center and West Hill/Skyway, remain unclaimed by any city.

These ten largest unincorporated areas are described in part in the table below, as well as the remainder urban area and rural area:.

Area	Annexing City	Sq. Miles	Population – 2000 Census	Median Household Income – 2000 Census
East Federal Way	Federal Way	7.9	20,300	$62,400
East Renton	Renton	3.3	7,400	$65,300
Eastgate	Bellevue	1.2	4,600	$65,600
Fairwood	Renton	10.7	39,400	$58,000
Kent Northeast	Kent	5.5	23,600	$65,700
Kirkland	Kirkland	6.9	31,700	$69,800
Klahanie	Issaquah	1.9	11,000	$84,700
Lea Hill	Auburn	4.3	8,200	$65,700
North Highline	None	6.2	32,400	$39,950
West Hill	None	3.2	14,000	$47,385
"Other" urban area			22,000	
Rural Area	None	1,673	135,000	$73,400

The remaining large unincorporated areas (for ease of reference, collectively called PAAs herein) range in size from as small as 1.2 square miles to as large as 10.7 miles. The population of some of these PAAs exceeds the populations of many existing cities within King County. Combined, the population of the 10 largest PAAs is equivalent to what would be the second largest city in Washington State. Eight of the 10 PAAs and the rural area have median incomes well in excess of the County's median household income of $53,200. The PAAs represent a mix of well-established neighborhoods built many years ago and newly developed areas with relatively new infrastructure. Both the service needs and infrastructure requirements vary among these areas. Similarly, the attitude of residents towards annexation is also diverse among these areas.

The Annexation Strategy: Executive's Proposal

The Executive is proposing the creation of an Annexation Incentive Reserve and a new PAA Capital Preservation Project in order to promote annexation of remaining urban unincorporated areas. Together, these initiatives will make significant dollars available to annexing cities over the near term, without imposing new taxes or reducing local service budgets.

The concept is to utilize these funds as an offset to the financial burden assumed by cities in annexing. The goal is not—nor can it be—to make annexation a revenue neutral proposition for cities: the service demands on the County are simply too great, and revenues too scarce, for that to be feasible. The dollars proposed are however, a significant financial contribution in light of the County's fiscal condition and achievable without reducing local service budgets.

Because of the variable condition of PAAs, and the unique concerns of each of the communities to be annexed, the strategy will be implemented through targeted outreach to communities conducted in concert with cities, and negotiation of annexation agreements addressing the needs and concerns of the residents, cities and the County. In accordance with the recommendations from the Budget Advisory Task Force, this annexation strategy is launched in the 2004 budget as the first year of a three-year strategy. The specifics as to funding for the strategy are as follows:

- **Annexation Incentive Reserve:** A $10 million Annexation Incentive Reserve will be funded from one-time dollars in the CX Fund. This allows the strategy to proceed without negative impact to the local service budgets. The allocation of these dollars to cities will be structured to promote annexation as soon as possible while recognizing the different service and infrastructure burdens associated with each area.

  It is not expected that all annexations will be accomplished by the end of 2004, or even by the end of 2005. It is proposed that unexpended portions of the Reserve would be rolled over into the 2005 budget and supplemented, if possible, with additional one-time revenues. This same rollover and additional cash infusion would again occur in 2006, the third-year of the strategy. At the end of the three-year period, the County would assess the success of the strategy and determine whether the strategy should be continued.

- **PAA Capital Preservation Project:** Most of the capital investment occurring in urban unincorporated areas is through use of the County Road Fund, and to a lesser extent, application of Real Estate Excise Tax and Surface Water Management revenues. For 2004, the Executive has made a conservative screening of capital projects currently programmed in the six-year Capital Improvement Program for Roads and the Real Estate Excise Tax funds. A small number of projects wills be *deferred* by at least one-year, and the monies attributable to those projects will be transferred to a city if the area in which a project would have occurred is annexed within the deferral period. In addition, certain unincorporated area projects have been cancelled due to cost growth, shifting project priorities; monies from these projects and from certain efficiencies have been captured and *reprioritized* in order to be made available to annexing cities for infrastructure improvements in annexing areas. No life/safety projects or projects with significant matching funds at risk are included in this project. In the two categories—deferral and reprioritization—are the following sums:

- **Deferral:** $5.6 million in Roads projects and $.8 million in REET projects.
- **Reprioritization:** $5 million in Roads capital funding and $2 million in REET funding.

These sums, totaling slightly over $13 million, would be held over for a period of three years and would be transferred to an annexing city for capital improvements to annexing areas upon terms and conditions negotiated in interlocal agreements that cities and the Council approve. In this way, residents know projects will occur if annexation happens in the near future, but must recognize that as financial pressures on the County mount over time, capital priorities may change. In turn, a city contemplating annexation has assurances that the County is not arbitrarily disinvesting in the area on the eve of annexation. At the end of three years, the County would assess whether such funds should continued to be held or reprioritized to other purposes. Similar screening of capital budgets would occur in years 2 and 3 to determine whether additional funds should be added (or removed) from the PAA Capital Preservation Project.

As noted, this strategy is consistent with the County's comprehensive plan, the Countywide planning policies developed jointly by cities and the County, and the recommendations of the Budget Advisory Task Force. Over time, success in this strategy will reduce and eventually eliminate the County's urban local service responsibilities – providing needed relief to both regional and rural service budgets.

This is not a short-term strategy, nor is it a panacea. Multiple other actions must occur over time to stabilize the County's Current Expense Fund, and slow the rate of service level reductions necessary to balance the CX budget. Success in this annexation strategy will require support from the cities and the residents of urban unincorporated areas. Also critical to note, success will require that the County reduce local urban service budgets as annexations occur, to account for the loss of tax base and service responsibility. However, as was noted by the Budget Advisory Task Force in its June 2003 report, taking action on the urban local service responsibilities "may be the single most important step the County can take to address its fiscal challenges."

Local Revenue and Expenditure Imbalance: Refining the Analysis

In last year's Executive proposed budget, an unincorporated area budget was presented, the scope of which included most but not all local services provided to the residents of King County's unincorporated area. A general local revenue and expenditure analysis was presented, illustrating an imbalance between local revenues and local services estimated at $41.3 million in 2003. Similar reviews over the last 15 years have resulted in similar conclusions as to the existence of a "subsidy" of local services from regionally generated revenues.

This year, the analysis has been changed in four key ways. *First*, it has been expanded to include all local services, rather than the subset of services included in prior analyses. *Second*, the analysis has been segregated by fund, in recognition of the fact that dollars are not fully fungible between funds because of restrictions in state law and County Code. *Third*, the analysis of these separate funds is scrutinized for projects that, while benefiting unincorporated area residents, also benefit the region. *Fourth*, the local expenditures from these funds have been separated into urban and rural categories.

More specifically, the analysis includes services from the 2003 analysis (law, safety and justice; parks; human services; and road maintenance, operation and construction) and *adds* local permitting and surface water management services. All of these services are budgeted within one or more of **seven separate funds,** with each fund subject to expenditure restrictions defined by State law, standard accounting practices and County Code. These seven funds provide services both regional and local in nature, as well as contract services to third parties. Thus, the analysis categorizes the revenues and expenditures in each fund as either: (1) regional, (2) contracts and grant services, or (3) unincorporated local service. Within the unincorporated local category, urban and rural revenues and expenditures have been identified.

This refined analysis incorporates a greater degree of accuracy than prior years, particularly in terms of revenue projections attributable to specific geographic areas. Expenditure projections were also improved, but because County reporting systems for expenditures are typically not made on a geographic basis, a number of assumptions must be made to allocate expenditures, including planning models, geographic information systems (GIS), workload indicators, acreage and population estimates. **Appendix A** describes the general process and assumptions used. More work remains to bring the expenditures projections to the same degree of confidence as exists with the revenues.

In sum, the analysis shows that while some local service funds are being applied significantly in support of projects of regional benefit (in particular, the REET funds and Road Fund), the fact that monies in these funds are not fungible to support CX budgets means that the County's funding problem is focused on the CX Fund. The analysis concludes that *the CX Fund is "out of balance'' by $57.2 million in 2004, in terms of the amount of regionally generated revenue utilized in the CX fund to support local services in the CX fund*.

- **Local Unincorporated Area Revenues**

County revenues are a mix of taxes, revenues from other governments, permits, fees, charges and fines. Federal and state laws and regulations restrict the use of most revenues. Regional revenues are defined as either generated county-wide, i.e., the

County –wide property tax or revenues received from the Federal and State government based on the County population or distributed to all Counties without regard to population. Unincorporated revenues are: (1) revenues collected solely from unincorporated King County residents; (2) revenues distributed by the state based on the unincorporated population; or (3) revenues whose use is restricted to unincorporated services. Unincorporated revenues include the following:

- Property tax generated solely from the unincorporated area (commonly called the "road" levy),
- 85% of the local retail sales and use tax collected in unincorporated areas*
- The 1/10 of one percent sales tax for criminal justice purposes (received based on unincorporated population),
- Real Estate Excise Taxes (REET) #1 & #2.
- Surface Water Management Fees
- Rural Drainage Fees
- A portion of the recently passed Parks levy (the portion for rural parks)
- State grants and distribution of selected statewide revenues.

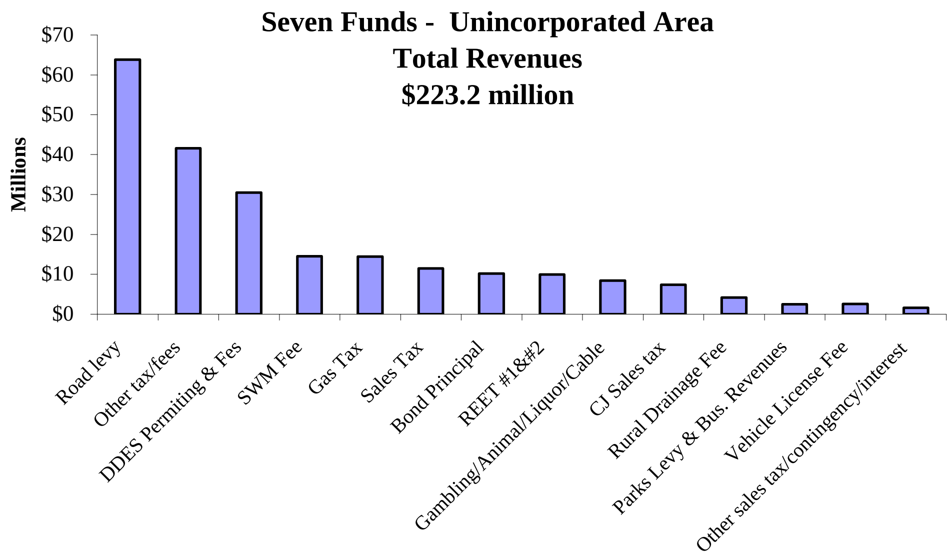
*15% of the 1% sales tax collected by the County in unincorporated areas is directed under this analysis to the category of regional revenues. This parallels the allocation of the 1% sales tax collected within cities, which by law is allocated 85% to the city (for local city purposes) and 15% to the County. The County allocation is the same regardless of the unincorporated population, thus there is no basis in law for allocating this in-city sales tax to local services.

The County also imposes timber and gambling excise taxes as well as a motor vehicle fuel tax. The County charges fees for the Motor Vehicle License and Cable Franchise and for land use and building permits. All these revenues are considered local unincorporated revenues.

Seven funds report local revenues and expenditures, specifically:

- CX Fund
- Criminal Justice Fund
- Road Fund
- Real Estate Excise Tax #1 & #2 Fund
- DDES Fund
- Parks Fund
- Surface Water Management (SWM) Fund

These seven funds report the following local revenues from the unincorporated area in 2004:



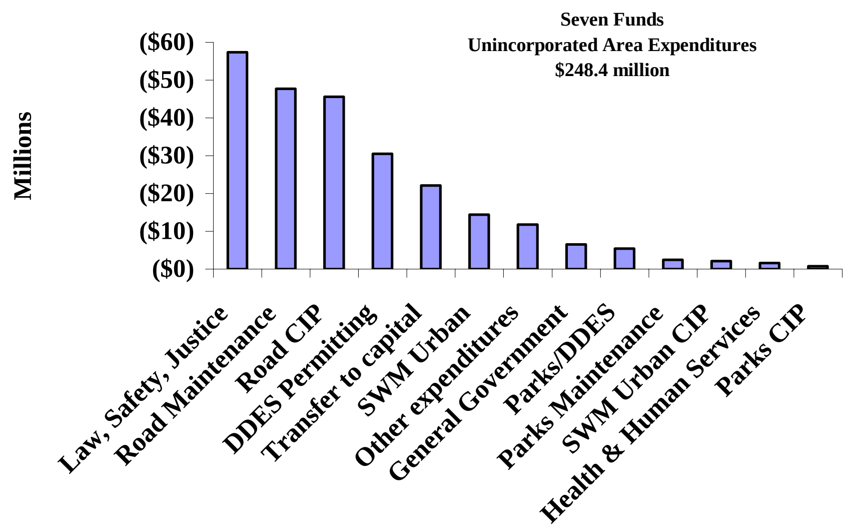
Other fees/taxes include a $20 million receipt of Road levy revenues in the capital program from the operating program.

- **Local Unincorporated Area Expenditures**

The County provides local services to unincorporated area residents. The local services are:

- *Law, Safety & Justice services:* Local law enforcement; certain district court services, fire investigation and code enforcement and emergency management services
- *Human & Health services*: Senior services, community services and indigent defense services
- *Parks, Roads & Permitting*: Local parks; road construction and maintenance; transportation planning and concurrency
- *General Government:* the Council, the Executive, finance, budgeting and human resource management.
- *Surface Water Management Services:* storm water services; salmon recovery

In the 2004 proposed budget, the local services provided to the unincorporated area are as follows:



Transfer to Capital category is primarily a $20 million transfer of Road levy funds from the operating program to the Capital program.

- **Assigning Revenues and Expenses to Regional, Contract, and Local/Unincorporated Categories**

Revenues and expenditures for each of the seven funds were assigned to one of the following categories: (1) regional; (2) contracts and grants; (3) unincorporated *urban l*ocal; and (4) unincorporated *rural* local. Because there are legal restrictions regarding the ability to co-mingle revenues and expenditures between funds, each fund must prepare its own "balance" sheet combining its own revenues and expenditures.[1] There are multiple layers of detail supporting each balance sheet. At the highest level of summary, the balance sheet reports how much revenue the fund starts the year with (i.e. the "beginning fund balance"), the estimated revenues for the year, the estimated expenditures for the year, the amount held in reserve for anticipated expenditures, and the final result: the "Undesignated Fund Balance." The Undesignated Fund Balance must be positive indicating the revenues available during the year exceed the planned and anticipated expenditures.

For the 2004 proposed budget, each of the funds provide a positive Undesignated Fund Balance and therefore meet all necessary legal requirements. The balance sheets for all seven funds are found in **Appendix B**. The revenues and expenditures shown are

[1] Last year's budget prepared a very general financial plan merging all reported funds. As this gave a false impression that the moneys could be co-mingled among the funds, separate balance sheets are reported here.

allocated to the regional, contract and grants, and unincorporated area categories. An imbalance results when local revenues and expenditures do not match. *For all but one fund, the revenues and expenditures balance: the fund out of balance is the CX Fund*.

The Balance Sheet for the CX Fund is as follows:

	2004 Proposed	**Regional**	**Contracts & Grants**	**Unincor-porated Area**	**Urban**	**Rural**
Beginning fund balance	$74.5	$74.5				
Revenues	$509.0	$397.0	$84.2	$27.8	$18.1	$9.7
Expenditures	($513.0)	($357.7)	($84.2)	($71.2)	($46.9)	($24.1)
Reserves	($ 44.5)	($ 30.7)		($13.8)	($ 8.4)	($ 5.4)
Undesignated Fund balance	$26.0	$ 83.0		($57.2)	($37.2)	($19.8)

The balance sheet above shows that the $27.8 million in anticipated 2004 local revenues collected for the unincorporated area do not fully pay for the $71.2 million in proposed expenditures and $13.8 million in reserves.[2] The revenue shortfall of $57.2 million is comprised of two parts: $37.2 million estimated for the urban area and $19.8 million in the rural area. This revenue shortfall is made to "balance" with the reallocation of *regional revenues* to the unincorporated area category, thus reducing the amount of money available for regional services.

In 2003, the unincorporated subsidy was estimated at $41.2 million, based on aggregating the analysis of fewer funds. When those same funds are combined this year, the subsidy is estimated at $32.6 million. The reduction in the overall subsidy is primarily caused by a refinement in the allocation of CX expenditures, particularly those for Law, Safety and Justice services (more expenditures identified as regional in nature than previously) and the establishment of a separate Parks fund with a significantly smaller budget than prior years, largely supported through the 2003 regional and rural parks levy.

Summary

Even if one disagrees with the details in calculating the subsidy or CX Fund imbalance, it is clear that annexation reduces local service obligations of —and local tax revenues to-- the County. These changes must be tracked over time, and accounted for by real changes in local service budgets. The analysis presented here provides a more detailed tracking than has ever been available historically. It highlights the need for changes in local service budgets, and it highlights the benefit that can be achieved from a successful annexation strategy. While these changes will be challenging to implement, the beneficiaries of this effort will ultimately be all residents receiving regional services, as well as the rural residents who will continue to be dependent on King County for many local services.

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[2] As last year's analysis also shown insufficient revenues, it is assumed that the CX fund for the unincorporated area would begin the year with $0 in the beginning fund balance.

There is a lot to be gained in terms of County fiscal stability from a successful annexation strategy. But little about annexation is under the control of the County. The County neither has the funds to make annexation an irresistible proposition for cities, nor the power to force any area to annex. The Executive believes the annexation strategy here proposed is a fiscally responsible first step in resolving a major factor in the County's financial challenges and achieving the region's growth management vision. But adoption of the 2004 budget proposals regarding annexation is only one step down the path to annexation that will require collaboration and cooperation of all involved.

Appendix A: Revenue Estimate Methodology

Property Tax

2002 Assessment Data, used to calculate 2003 tax liability, were used to prepare unincorporated area levy revenue estimates. Each parcel in unincorporated King County was geocoded, geographically placed at a point relative to the urban growth boundary. Assessed valuation for 2004 tax collections was projected using 2003 actuals and building permit activity. This approach was also undertaken to allocate Leasehold Excise Tax revenue.

Real Estate Excise Tax

A complete database or taxable real estate transactions was constructed for 2000, 2001, 2002, and the first six months of 2003, including the taxable amount and parcel number. Data were cross-referenced with the geocoded 2002 Assessment file to identify the geographic pattern of REET tax collections. 2004 revenue was projected using the REET forecasting model, which predicts future revenue levels based on historic collections and economic indicators, including prevailing interest rates and aggregate housing demand. The 2004 revenue forecast was matched the geographic pattern of tax collections, omitting unusual tax payments (such as two exceptionally large timber land transactions), to project REET revenue levels relative to the urban growth boundary.

Sales Tax

Taxable retail sales were analyzed through the county's sales tax database of state combined excise tax returns. Given the complexities of local option sales tax revenue assignment, a multi-tiered approach was undertaken to properly credit taxable retail sales. Retail establishments, and sales tax filers that reported addresses within unincorporated King County, or had an ascertainable address through telephone directory or Internet searches, were directly geocoded. Receipts from certain industrial classifications were assigned by appropriate demographic factors. Wireless telephone revenue was allocated according to population, automobile and car/vessel registrations according to income-weighted population, construction according to building permits, and business services according to the number of businesses, adjusted by the average number of employees. In total, 39 percent of sales tax revenue was allocated through automatic or manual geocoding and another 47 percent by industrial classification. The residual, consisting of smaller establishments with little to no tax liability, was allocated proportionately to other sales tax receipts.

Gambling Taxes

Revenue from each of the county's licensed gambling establishments was geocoded according to business location.

Pet Licenses

Zip+4 data reported on each new or renewal application for a pet license in 2002 were geocoded, resulting in the address of each licensee being geographically placed at a point relative to the urban growth boundary.

Other Revenues

Other revenues were generally allocated on the basis of population or personal income. In some cases, like the Liquor Excise Tax and Liquor Control Board Profits, this was done to mirror the state distribution formula for that revenue. In other cases, like the Motor Vehicle Fuel Tax, this approach was undertaken as a proxy for more complex and less easily replicated state distribution formula.

Appendix B – Seven Fund Balance Sheets

Millions $	2004 Proposed	Total Regional	Contracts & Grants	Total UKC	Total Urban	Total Rural
Current Expense:						
Beginning Fund Balance	74.5	74.5				
Total Revenues	509.0	397.0	84.2	27.8	18.1	9.7
Total Expenditures	(513.0)	(357.7)	(84.2)	(71.2)	(46.9)	(24.1)
General Reserves	(44.5)	(30.7)		(13.8)	(8.4)	(5.4)
Undesignated Fund Balance	26.0	83.0	(0.0)	(57.2)	(37.2)	(19.8)
Criminal Justice						
Beginning Fund Balance	2.6	1.4		1.2	0.8	0.4
Total Revenues	16.5	6.8	2.3	7.3	4.5	2.9
Total Expenditures	(17.2)	(13.1)	(2.3)	(1.8)	(1.1)	(0.6)
General Reserves	(0.2)	(0.1)		(0.1)	(0.0)	(0.0)
Undesignated Fund Balance	1.8	(5.0)		6.8	4.1	2.7
Road Fund						
Beginning Fund Balance	6.7	4.2	0.4	2.0	0.9	1.1
Total Revenues	151.7	9.9	22.4	119.4	58.2	60.6
Total Expenditures	(159.0)	(14.6)	(27.5)	(116.9)	(56.5)	(59.6)
General Reserves	0.6		0.1	0.6	0.4	0.1
Undesignated Fund Balance	0.0	(0.4)	(4.6)	5.0	3.1	2.2
Reet #1 & #2						
Beginning Fund Balance	5.6			5.6	3.4	2.2
Total Revenues	10.0			10.0	7.2	2.8
Total Expenditures	(12.6)	(11.8)	(0.2)	(0.7)	(0.7)	
General Reserves	(2.0)			(2.0)	(2.0)	
Undesignated Fund Balance	0.9	(11.8)	(0.2)	12.9	7.9	5.0
Water & Land Resources						
Beginning Fund Balance	1.5			1.5	0.6	0.9
Total Revenues	42.9	21.1	2.1	19.6	8.3	11.3
Total Expenditures	(44.0)	(23.0)	(2.1)	(18.8)	(8.9)	(9.9)
General Reserves	0.6	0.2		0.3	0.1	0.3
Undesignated Fund Balance	0.9	(1.7)		2.6	0.1	2.5

Millions $	2004 Proposed	Total Regional	Contracts & Grants	Total UKC	Total Urban	Total Rural
DDES						
Beginning Fund Balance	4.1			4.1	2.3	1.8
Total Revenues	33.1		0.2	32.9	18.1	14.8
Total Expenditures	(30.7)		(0.2)	(30.5)	(16.8)	(13.7)
General Reserves	(3.4)			(3.4)	(1.9)	(1.5)
Undesignated Fund Balance	3.1		0.0	3.1	1.7	1.4
Parks Fund						
Beginning Fund Balance	0.1	0.1				
Total Revenues	31.3	25	0.1	6.2	4.7	1.5
Total Expenditures	(29.7)	(23.3)	(0.1)	(6.2)	(4.8)	(1.5)
General Reserves	0.1	0.0		0.0		0.0
Undesignated Fund Balance	1.8	1.7	0.0	0.0	(0.1)	0.1